



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

April 25, 2018

Via E-mail

Mr. Mike Riccio, Sr.  
VP & Chief Financial Officer  
La-Z-Boy Incorporated  
One La-Z-Boy Drive  
Monroe, MI 48162-5138

**Re: La-Z-Boy Incorporated**  
**Form 10-K for the year ended April 29, 2017**  
**Filed June 20, 2017**  
**File No. 1-9656**

Dear Mr. Riccio:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief  
Office of Manufacturing and  
Construction